

January 26, 2001

James W. King
Clerk of the Circuit Court
County of Nottoway

Board of Supervisors
County of Nottoway

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Nottoway for the period July 1, 1998 through June 30, 2000.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

Collect Fees and Taxes for Qualifications

The Clerk does not consistently collect fees and taxes before making an estate administrator or executor qualification. The Clerk prefers to defer collection until the qualifying individual can open an account and make payment from the estate. Section 58.1-1715 of the Code of Virginia requires payment of the imposed taxes before anyone can qualify and act as executor or administrator of an estate. The Clerk has a statutory responsibility to collect the taxes when an executor offers the will for probate. At the time of qualification, the Clerk should assess taxes on wills using the estimated value of the estate.

In four of ten wills tested, the Clerk charged a \$10 miscellaneous Clerk's fee for probating a will without a qualification. The Clerk has no statutory basis for charging this additional miscellaneous fee, but continues to collect it. The Clerk should only assess fees specified by the Code of Virginia.

We discussed these comments with the Clerk on February 1, 2001 and we acknowledge the cooperation extended to us by the court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK:aom

cc: The Honorable Thomas V. Warren, Chief Judge
Ronald Roark, County Administrator
Bruce Haynes, Executive Secretary
Compensation Board
Don Lucido, Director of Technical Assistance
Supreme Court of Virginia
Martin Watts, Court Analyst
Supreme Court of Virginia
Paul Delosh, Technical Assistance
Supreme Court of Virginia